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**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

The S&D Family Trust, u/a/d January 30,
2008; and Denise Wilson, a trustee and
individual,

Plaintiffs,

v.

James (Scott) Spracklin, a trustee and individual;
Internal Revenue Service, a federal agency; Mr.
Cooper, a domestic corporation; Real Time
Resolutions, Inc., a domestic corporation; City
of Sparks, a municipality; Roger Kahn, an
individual; Vicki Kahn, an individual; All
Persons and Entities Known and Unknown, and
Does 1 through 25, inclusive,

Defendants.

Case No. 3:23-cv-00392-ART-CLB

**ORDER GRANTING STIPULATION
AND ORDER TO DISMISS
DEFENDANT INTERNAL REVENUE
SERVICE WITH PREJUDICE**

Plaintiffs Denise Wilson, as Trustee of the S&D Family Trust, u/a/d January 30, 2008;
and Denise Wilson, in her individual capacity, by and through her counsel of record, ROBISON,
SHARP, SULLIVAN & BRUST and Defendant United States of America, on behalf of
Defendant Internal Revenue Service, by its counsel, JASON M. FRIERSON, United States
Attorney for the District of Nevada, and Summer A. Johnson, Assistant United States Attorney,
hereby agree and stipulate to dismiss Defendant Internal Revenue Service, with prejudice, as
follows:

1 WHEREAS, on April 7, 2003, the Denise Wilson as trustee of the S&D Family Trust,
2 u/a/d January 2008 and Denise Wilson in her individual capacity (hereafter Denise Wilson, in
3 both her capacity as a trustee and in her individual capacity are referred to as "Plaintiff") filed a
4 Verified Complaint for Quiet Title (the "Complaint") against defendant James (Scott) Spracklin in
5 his capacity as a trustee and in his individual capacity; the Internal Revenue Service; defendant
6 Nationstar Mortgage, LLC d/b/a Mr. Cooper, incorrectly identified as Mr. Cooper; defendant
7 Real Time Solutions, Inc., defendant City of Sparks, defendant Roger Khan; defendant Vickie
8 Khan; and Does 1-25 (hereafter, all defendants identified above, except the Doe defendants, are
9 referred to collectively as "Defendants"), seeking to quiet title as to the property commonly known
10 as 5436 Vista Terrace Lane, Sparks, NV 89436-2649, APN 518-471-05 (the "Property") against
11 Defendants;

12 WHEREAS, on December 19, 2003, Mr. James Spracklin executed a Deed of Trust ("First
13 DOT"), which was recorded against the Property by the Washoe County Recorder on December
14 30, 2003, as Document No.: 2974865;

15 WHEREAS, on January 24, 2005, Mr. James Spracklin executed a Deed of Trust ("Second
16 DOT") which was later recorded against the Property on January 28, 2005, as Document No.:
17 3162847;

18 WHEREAS, on October 13, 2006, Mr. James Spracklin in his individual capacity, and
19 Plaintiff Denise Michelle Spracklin in her individual capacity, executed a third Deed of Trust
20 ("Third DOT") which was later recorded against the Property on October 16, 2006, as Document
21 No.: 3451400;

22 WHEREAS, on May 17, 2017, a Notice of Federal Tax Lien naming Plaintiff Denise
23 Wilson was duly filed and recorded at the Washoe County Recorder's Office as Document No.:
24 #4705072 showing federal income tax (Form 1040), penalty, and interest assessments against
25 Plaintiff in the amount of \$41,884 for her 2012 and 2013 tax years.

26 WHEREAS, on August 30, 2019, a Notice of Federal Tax Lien naming Plaintiff Denise
27 Wilson was duly filed and recorded at the Washoe County Recorder's Office as Document No.:
28 #4947539 showing federal income tax (Form 1040), penalty, and interest assessments against

1 Plaintiff in the amount of \$96,892.45 for her 2011, 2016 and 2017 tax years and additional Trust
2 Fund Recovery Civil Penalties.

3 WHEREAS, on June 16, 2023, a Notice of Federal Tax Lien naming Plaintiff Denise
4 Wilson was duly filed and recorded at the Washoe County Recorder's Office as Document No.:
5 #5386394 showing federal income tax (Form 1040), penalty, and interest assessments against
6 Plaintiff in the amount of \$78,541.98 for her 2018, 2020 and 2021 tax years.

7 WHEREAS, on June 16, 2023, a Notice of Federal Tax Lien naming Defendant James E.
8 Spracklin was duly filed and recorded at the Washoe County Recorder's Office as Document No.:
9 #5386393 showing federal income tax (Form 1040), penalty, and interest assessments against Mr.
10 Spracklin in the amount of \$123,220.11 for his 2009 tax year and additional Trust Fund Recovery
11 Civil Penalties.

12 WHEREAS, on August 4, 2023, a Notice of Federal Tax Lien naming Plaintiff Denise
13 Wilson was duly filed and recorded at the Washoe County Recorder's Office as Document No.:
14 #5397248 showing federal income tax (Form 1040), penalty, and interest assessments against
15 Plaintiff in the amount of \$113,291.80 for her 2006 tax year.

16 WHEREAS, on August 4, 2023, a Notice of Federal Tax Lien naming Plaintiff James E.
17 Spracklin was duly filed and recorded at the Washoe County Recorder's Office as Document No.:
18 #5397248 showing federal income tax (Form 1040), penalty, and interest assessments against Mr.
19 Spracklin in the amount of \$113,291.80 for his 2006 tax year.

20 WHEREAS, Plaintiff and the United States have agreed to stipulation as follows regarding
21 the Property, the United States Notices of Federal Tax Liens and the disposition of this Case, as
22 follows:

23 STIPULATION

24 1. Plaintiff agrees and admits the six Notices of Federal Tax Liens detailed above are
25 valid encumbrances against the Property and that this action shall not impact or extinguish the
26 Notices of Federal Tax Liens described above, which shall remain as valid liens against the
27 Property until satisfied or otherwise resolved as a matter of applicable law.
28

2. This stipulation is not to be construed as a waiver of any other liens or interest that may be held by the United States upon the subject property, or the United States' priority position as to other lienholders.

3. Plaintiff and the United States agree that the United States shall not suffer any loss of rights with respect to the six Notices of Federal Tax Liens described above as a result of stipulating to dismiss this Case, including, but not limited to, the use of other collection methods for the tax obligations evidenced by the Notices of Federal Tax Liens

4. Plaintiff and the United States agree that each party shall bear its own attorneys' fees and costs with respect to this stipulation and this Case. The United States is not to be charged any recording or other fees or expenses in connection with this Stipulation or any Judgment resulting therefrom.

5. The parties declare that this stipulation and order is not entered into for purposes of delay or for any other improper purpose.

Respectfully submitted this 10th day of June 2024.

JASON M. FRIERSON
United States Attorney

MICHAEL SULLIVAN ESQ.
Robinson, Sharp, Sullivan, and Brust

/s/ Sumer A. Johnson
SUMMER A. JOHNSON
Assistant United States Attorney

/s/ Michael Sullivan
Attorney for Plaintiffs

IT IS SO ORDERED:


United States Magistrate Judge

Dated: June 11, 2024